

**IRVING N. STRAUS**  
**ACCOUNTANT**

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November 2, 2018.

RE: Avraham Yehuda and TJ MANAGEMENT

To Whom It May Concern:

I have been the accountant for TJ Management from the time the company was founded to the present. I'm also a personal accountant for Yossef Kahlon and was the accountant for Avraham Yehuda in the US in the years 2008, 2009, 2010.

Avraham Yehuda has been a partner in TJ Management from 2008.

Per his request, TJ Management dealt with him on a 1099 basis, the reasons being his lack of residency or working permit in the state and to benefit from the treaty agreement between the US and Israel.

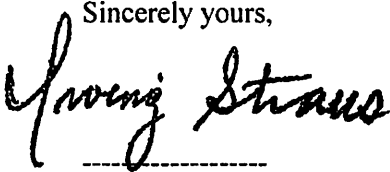
Therefore, after TJ Management paid the taxes on his behalf, I then worked with the IRS on Avraham Yehuda's behalf to release funds according to the international tax treaty and did so successfully.

Avraham Yehuda informs me that he paid his taxes in Israel accordingly, although I wasn't involved in the process.

To the best of my knowledge, Avraham Yehuda was in the US around 60 days per year and was not involved in TJ Management day-to-day operations.

Should you have any questions please contact my office

Sincerely yours,

A handwritten signature in black ink that reads "Irving Straus". The signature is written in a cursive, flowing style. Below the signature is a dashed line.

Irving Straus

Accountant